

May 27, 2026

National Stock Exchange of India Limited
The Listing Department,
Exchange Plaza,
Bandra Kurla Complex,
Mumbai – 400051

BSE Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Trading Symbol: **IVALUE**

Scrip Code: **544523**

Subject: Submission of Financial Results pursuant to Regulation 33 and Outcome of the Board Meeting pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 held on May 27, 2026

Dear Sir/ Madam,

Pursuant to our intimation dated May 22, 2026, and in terms of Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of iValue Infosolutions Limited (the "**Company**") at its meeting held today, i.e. Wednesday, May 27, 2026, has inter-alia approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2026 ("**Financial Results**"). We attach the Audited Financial Results (Standalone and Consolidated) for the quarter, and year ended March 31, 2026, along with Auditors' Report thereon.

The audited financial results will also be published in the newspaper as per the format and timelines prescribed in the SEBI Listing Regulations.

The aforementioned Financial Results are also placed on the website of the Company at <https://ivaluegroup.com/en-in/investor-relations/financials/>.

The Board Meeting commenced at 03.00 P.M. (IST) and concluded at 04.00 P.M. (IST)

You are requested to kindly take the same on record.

Thanking you,

For iValue Infosolutions Limited

Lakshammanni
Company Secretary and Compliance Officer
Membership No. A51625



Encl: a.a.

IVALUE INFOSOLUTIONS LIMITED

- a. Financial Results along with Audit Reports– Enclosed as **Annexure 1**
- b. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Not Applicable**
- c. Format for disclosing outstanding default on loans and debt securities – **Not Applicable, No Default**
- d. Format for disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) – **will be provided in XBRL form**
- e. Statement on impact of audit qualifications (for audit report with unmodified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter) – **Applicable, enclosed the declaration as Annexure II**

For iValue Infosolutions Limited

Lakshammanni
Company Secretary and Compliance Officer
Membership No. A51625



Price Waterhouse & Co Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ivalue Infosolutions Limited

Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying standalone annual financial results of Ivalue Infosolutions Limited (the "Company") for the year ended March 31, 2026 and the statement of standalone assets and liabilities as on that date and the statement of standalone cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of Standalone Financial Results for the Quarter and year ended March 31, 2026' (together referred to as the "standalone financial results") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") which has been initialled by us only for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us, the standalone financial results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Company for the year ended March 31, 2026 and the statement of standalone assets and liabilities and the statement of standalone cash flows as at and for the year ended on that date.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Standalone Financial Results' section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



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Price Waterhouse & Co. (a Partnership Firm) converted into Price Waterhouse & Co Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-4362) with effect from July 7, 2014. Post its Conversion to Price Waterhouse & Co Chartered Accountants LLP, its ICAI registration number is 304026E/E300009 (ICAI registration number before conversion was 304026E)

Price Waterhouse & Co Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ivalue Infosolutions Limited

Report on the Standalone Financial Results

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Board of Directors' Responsibilities for the Standalone Financial Results

4. These standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company and standalone statement of assets and liabilities and the standalone statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the standalone financial results by the Directors of the Company, as aforesaid.
5. In preparing the standalone financial results, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

7. Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ivalue Infosolutions Limited

Report on the Standalone Financial Results

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8. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. The financial statements of one branch located outside India included in the standalone financial results, reflect total assets of Rs. 11,773 lakhs and net assets of Rs. 4,504 lakhs as at March 31, 2026, total revenues of Rs. 3,925 lakhs, total net profit after tax of Rs.1,834 lakhs, and total comprehensive income of Rs. 1,834 lakhs for the year ended March 31, 2026 and cash inflows of Rs. 936 lakhs for the year ended March 31, 2026. The financial statements of this branch have been prepared in accordance with accounting principles generally accepted in their country and have been audited by other auditor under generally accepted auditing standards applicable in it's country. The Company's management has converted the financial statements of such branch located outside India from the accounting principles generally accepted in it's country to the accounting principles generally accepted in India. We have audited these conversion adjustments made by the Company's management. Our opinion in so far as it relates to the balances and affairs of such branch located outside India, is based on the report of other auditor and the conversion adjustments prepared by the management of the Company and audited by us. Our opinion on the standalone financial results, in so far as it relates to the amounts and disclosures included in respect of this branch, is based on the reports of the other auditor and the procedures performed by us.



Price Waterhouse & Co Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ivalue Infosolutions Limited

Report on the Standalone Financial Results

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12. The standalone financial results include the unaudited financial information of 2 branches, whose financial information reflects total assets of Rs. 491 lakhs and net liability of Rs. 88 lakhs as at March 31, 2026, total revenue of Rs. 171 lakhs, total net loss after tax of Rs. 257 lakhs, and total comprehensive loss of Rs. 257 for the year ended March 31, 2026 and cash outflows of Rs. 74 lakhs for the year ended March 31, 2026, as considered in the standalone financial results. The financial information of these branches are unaudited and have been furnished to us by the Management and our opinion on the standalone financial results, in so far as it relates to the amounts and disclosures included in respect of these branches, is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial information are not material to the Company.

Our opinion on the Standalone Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Board of Directors.

13. The standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Price Waterhouse & Co Chartered Accountants LLP

Firm Registration Number: 304026E/E300009



Arunkumar Ramdas

Partner

Membership Number: 112433

UDIN: 26112433SGPLRK5350

Place : Mumbai

Date : May 27, 2026

IVALUE INFOSOLUTIONS LIMITED

CIN No.: L72200KA2008PLCo45995

Regd. Off. - No. 903/1/1, 19th Main Road, 4th Sector, HSR Layout, Bangalore, Karnataka, India, 560102

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STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Sl. No	Particulars	(Rs. in Lakhs)				
		Quarter Ended			Year Ended	
		March 31, 2026 Unaudited (Refer Note 7)	December 31, 2025 Unaudited	March 31, 2025 Unaudited (Refer Note 2)	March 31, 2026 Audited	March 31, 2025 Audited
1	INCOME					
	Revenue from Operations	25,271	20,883	25,473	98,892	89,576
	Other Income	667	178	920	1,970	1,981
	Total Income	25,938	21,061	26,393	1,00,862	91,557
2	EXPENSES					
	Purchases of Stock-in-trade	16,458	15,917	17,972	74,843	66,136
	Changes in inventories of Stock-in-trade	1,025	(424)	(249)	591	1,484
	Employee benefits expense	1,487	1,458	1,502	5,785	5,333
	Finance Costs	310	224	399	1,080	1,271
	Depreciation and amortisation expense	167	171	176	687	711
	Other expenses	1,156	1,169	1,510	4,949	5,450
	Total Expenses	20,603	18,515	21,310	87,935	80,385
3	Profit before exceptional items and tax (1-2)	5,335	2,546	5,083	12,927	11,172
4	Exceptional items (Refer Note 6)	(70)	549	-	479	-
5	Profit before tax (3-4)	5,405	1,997	5,083	12,448	11,172
6	Income Tax Expenses					
	(1) Current tax	1,280	623	1,336	3,363	2,776
	(2) Tax adjustments for earlier years (Net)	(68)	-	-	(68)	20
	(3) Deferred tax expense/(credit)	111	(120)	36	(186)	73
	Total Tax Expenses	1,323	503	1,372	3,109	2,869
7	Profit for the period/year (5-6)	4,082	1,494	3,711	9,339	8,303
8	Other Comprehensive Income/(Loss)					
	Items that will not be reclassified to profit or loss					
	-Remeasurements of post employment benefit obligations	50	5	(1)	41	(3)
	-Income Tax relating to these items	(12)	(2)	-	(10)	1
	Total Other Comprehensive Income/(Loss)	38	3	(1)	31	(2)
9	Total Comprehensive Income for the period/year (7+8)	4,120	1,497	3,710	9,370	8,301
10	Paid up Equity Share Capital (face value Rs. 2 each)	1,093	1,092	842	1,093	842
11	Other Equity				55,241	45,405
12	Earning Per Share (in Rupees) face value Rs. 2 each (not annualised except year end):					
	a) Basic	7.55	2.72	6.93	17.17	15.51
	b) Diluted	7.53	2.72	6.93	17.12	15.51

See accompanying notes forming part of the Standalone Financial Results.



IVALUE INFOSOLUTIONS LIMITED
STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2026
(Rs. in Lakhs)

Particulars	March 31, 2026 Audited	March 31, 2025 Audited
A ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	852	946
(b) Right-of-Use assets	1,937	2,500
(c) Intangible Assets	12	30
(d) Financial Assets		
(i) Investments in subsidiaries	650	625
(ii) Loans	499	1,099
(iii) Trade Receivables	-	2,052
(iv) Others financial assets	714	589
(e) Income tax assets (Net)	7,552	2,183
(f) Deferred tax assets (Net)	581	405
(g) Other non-current assets	727	706
Total Non-Current Assets	13,524	11,135
2 Current Assets		
(a) Inventories	617	1,208
(b) Financial Assets		
(i) Investments	15,289	-
(ii) Trade Receivables	94,609	80,986
(iii) Cash and Cash Equivalents	10,544	11,090
(iv) Bank Balances other than cash and cash equivalents	894	4,702
(v) Other financial assets	1,346	1,305
(c) Other Current Assets	3,060	3,299
Total Current Assets	1,26,359	1,02,590
TOTAL ASSETS	1,39,883	1,13,725
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,093	842
(b) Instruments entirely equity in nature	-	125
(c) Other Equity	55,241	45,405
Total equity	56,334	46,372
LIABILITIES		
1 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	1,842	2,135
(ii) Trade Payables		
- Total Outstanding dues to Micro & Small Enterprises	-	-
- Total Outstanding dues to other than Micro & Small Enterprises	-	1,490
(iii) Other Financial Liabilities	360	154
(b) Provisions	485	210
Total Non-Current Liabilities	2,687	3,989
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,316	3,890
(ii) Lease Liabilities	446	642
(iii) Trade Payables		
- Total Outstanding dues to Micro & Small Enterprises	1,193	-
- Total Outstanding dues to other than Micro & Small Enterprises	69,662	53,537
(iv) Other financial liabilities	448	720
(b) Current tax liabilities (Net)	360	290
(c) Contract liabilities	239	217
(d) Other current liabilities	3,859	3,966
(e) Provisions	339	102
Total Current Liabilities	80,862	63,364
Total Liabilities	83,549	67,353
TOTAL EQUITY AND LIABILITIES	1,39,883	1,13,725



IVALUE INFOSOLUTIONS LIMITED
STATEMENT OF STANDALONE CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	March 31, 2026		March 31, 2025	
	Audited		Audited	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit before Tax		12,448		11,172
Adjustments for:				
Depreciation and Amortisation Expense		687		711
Profit on Sale of Fixed Assets		(48)		-
Share based payment expense		238		72
Interest Income		(729)		(841)
Net Gain on Investments carried at Fair Value through Profit or Loss		(353)		(83)
Unwinding of interest on security deposit		(18)		(14)
Net Fair value loss / (gain) on derivatives not designated as hedges		(627)		294
Unrealised (gain)/ loss on foreign currency translation		806		(314)
Finance costs		1,080		1,271
Bad Debts Written off		245		833
Allowance made / (reversed) for Expected credit loss on trade receivables		326		(11)
		14,055		13,090
Changes in Operating Assets and Liabilities:				
Adjustment for (Increase) / Decrease in Operating Assets:				
Other financial assets	440		(873)	
Inventories	591		1,484	
Trade Receivables	(11,992)		(18,233)	
Other Current and Non current Assets	218		(915)	
		(10,743)		(18,537)
Adjustment for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	14,905		6,378	
Other Financial Liabilities	(86)		296	
Provisions	522		70	
Contract Liabilities	22		46	
Current Liabilities	(107)		27	
		15,256		6,817
(Taxes paid) / Refund received (Net)		(8,465)		2,213
Net Cash Flow from Operating Activities (A)		10,103		3,583
B) CASH FLOW FROM INVESTING ACTIVITIES				
Investment made in subsidiary		(25)		-
Payments for purchase of Current investments		(23,950)		(3,500)
Proceeds from sale of Current investments		9,013		3,583
Investments in fixed deposits with banks		(35,257)		(20,407)
Proceeds from withdrawal of fixed deposits with banks		39,199		16,337
Repayment of Loan given to employee		600		-
Loan given to Related party		-		(161)
Interest received		549		516
Proceeds from sale of Property, Plant and Equipment		48		-
Purchase of Property, Plant and Equipment and Intangible assets		(12)		(108)
Net Cash Flow used in Investing Activities (B)		(9,835)		(3,740)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from borrowings (Net)		426		306
Proceeds from Issue of Equity Share under employee stock option scheme		310		-
Repayment of Principal element of Lease Liabilities		(489)		(428)
Finance cost paid		(1,061)		(1,271)
Net Cash Flow used in Financing Activities (C)		(814)		(1,393)
Net Decrease in Cash and Cash Equivalents (A+B+C)		(546)		(1,550)
Cash and Cash Equivalents at the beginning of the Year		11,090		12,640
Cash and Cash Equivalents at the end of the Year		10,544		11,090
Non-Cash Financing and Investing Activities:				
- Acquisition of Right to Use Assets		-		50
Cash and Cash Equivalents at the end of the year comprises of:				
(a) Cash in Hand		2		-
(b) Balance with Banks				
- In Current Accounts		4,692		10,940
- Deposit with Bank less than 3 months maturity		5,850		150
Total		10,544		11,090



Notes:

- 1 The above results of Ivalue Infosolutions Limited were reviewed by the Audit Committee at their meeting held on May 26, 2026 and approved by the Board of Directors at their meeting held on May 27, 2026. The Statutory Auditors of the Company have conducted the Audit of the above Standalone Financial Results for the the Year Ended March 31, 2026.
- 2 The above standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The figures for the quarter ended March 31, 2025 as reported in the statement have been approved by the Company's Board of Directors but have not been subjected to limited review since the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Company from the quarter ended June 30, 2025.
- 3 The Company is primarily engaged in a single line of business, providing strategic technology advisory services along with secure management of enterprises' digital assets within hybrid-cloud environments. To support this, the Company offers hardware, software, and related support services to its customers. The Chief Operating Decision Maker (CODM) reviews the Company's operations as a single business segment for the purpose of resource allocation and performance assessment. Accordingly, in accordance with the requirements of Ind AS 108 on Operating Segments, the Company is considered to have one reportable segment.
- 4 In line with the requirements of Regulation 47(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the results are available on the Stock Exchanges website at www.bseindia.com and www.nseindia.com and on the Company's website at www.ivaluegroup.com.
- 5 The Company acts as an agent and recognizes revenue on a net basis for Software & Allied Support stream of revenue. The below table represents Gross sales billed to the customers and Gross purchases in respect of software & allied support services and net revenue recognised under revenue from operations:

(Rs. in Lakhs)

Particulars	Quarter Ended (Unaudited)			Year Ended (Audited)	
	March 31, 2026 (Refer Note 7)	December 31, 2025	March 31, 2025 (Refer Note 2)	March 31, 2026	March 31, 2025
Gross sales billed to the Customers	70,051	61,165	66,374	2,74,690	2,34,155
Netting of Gross Sales and Gross Purchase in respect of Software and Allied support services	(44,780)	(40,282)	(40,901)	(1,75,798)	(1,44,579)
Revenue from operations	25,271	20,883	25,473	98,892	89,576

- 6 The Government of India on November 21, 2025 consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages 2019, Code on Social Security 2020, Industrial Relations Code 2020 and Occupational Safety, Health and Working Conditions Code 2020 ('New Labour codes'). The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact due to notification of New Labour Codes. The Company has assessed and disclosed the incremental impact of these changes consistent with guidance provided by ICAI. Considering the non-recurring nature of this impact, the Company has disclosed it under Exceptional items in profit and loss for the quarter ended December 31, 2025 and year ended March 31, 2026. The incremental Impact consisting of gratuity cost and leave encashment cost primarily arise due to changes in wage definition.
- 7 The figures of the quarter ended March 31, 2026 are balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the financial year.

The Statutory Auditors have initialled these Standalone Financial results for identification purpose only and these Standalone Financial results should be read in conjunction with their audit report dated May 27, 2026

Place: Mumbai
Date: May 27, 2026

For Ivalue Infosolutions Limited


Sunilkumar Pillai
Chairman and Managing Director
DIN: 02226978

Place : Bangalore
Date : May 27, 2026



Price Waterhouse & Co Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ivalue Infosolutions Limited

Report on the Audit of Consolidated Financial Results

Opinion

1. We have audited the accompanying consolidated annual financial results of Ivalue Infosolutions Limited (the "Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group"), (refer note 2 below) for the year ended March 31, 2026 and the statement of consolidated assets and liabilities as on that date and the statement of consolidated cash flows for the year ended on that date, attached herewith, which are included in the accompanying 'Statement of Consolidated Financial Results for the quarter and year ended March 31, 2026' (the "consolidated financial results") being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations") which has been initialled by us only for identification purposes.
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial statements of the subsidiaries, the aforesaid consolidated financial results:
 - (i) include the annual financial results of the following entities:

Holding Company
Ivalue Infosolutions Limited

Subsidiaries

 1. Quantanxt Technologies Private Limited (Formerly known as ASPL Info Services Pvt Ltd)
 2. ASIA iValue Pte. Ltd
 3. iValue Infosolutions SEA Co. Ltd.
 4. iValue SL Private Limited
 - (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
 - (iii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India, of net profit and other comprehensive income and other financial information of the Group for the year ended March 31, 2026 and the statement of consolidated assets and liabilities and the statement of consolidated cash flows as at and for the year ended on that date.



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Price Waterhouse & Co. (a Partnership Firm) converted into Price Waterhouse & Co Chartered Accountants LLP (a Limited Liability Partnership with LLP identity no: LLPIN AAC-4362) with effect from July 7, 2014. Post its Conversion to Price Waterhouse & Co Chartered Accountants LLP, its ICAI registration number is 304026E/E300009 (ICAI registration number before conversion was 304026E)

Price Waterhouse & Co Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ivalue Infosolutions Limited

Report on the Consolidated Financial Results

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Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act and other applicable authoritative pronouncements issued by the Institute of Chartered Accountants of India. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Board of Directors' Responsibilities for the Consolidated Financial Results

4. These Consolidated financial results have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and the consolidated statement of assets and liabilities and the consolidated statement of cash flows in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.
5. In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Price Waterhouse & Co Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Ivalue Infosolutions Limited

Report on the Consolidated Financial Results

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Auditor's Responsibilities for the Audit of the Consolidated Financial Results

7. Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.
8. As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
 - Obtain sufficient appropriate audit evidence regarding the financial results/ financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated financial results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



Price Waterhouse & Co Chartered Accountants LLP

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9. We communicate with those charged with governance of the Holding Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matter

12. The financial statements of one subsidiary and one branch located outside India included in the consolidated financial results, reflect total assets of Rs. 17,603 lakhs and net assets of Rs. 5,143 lakhs as at March 31, 2026, total revenues of Rs. 9,177 lakhs, total net profit after tax of Rs. 2,171 lakhs, and total comprehensive income of Rs. 2,219 lakhs for the for the year ended March 31, 2026 and net cash inflows of Rs. 1,409 lakhs for the year ended March 31, 2026. The financial statements of this subsidiary and branch have been prepared in accordance with accounting principles generally accepted in their country and have been audited by other auditor under generally accepted auditing standards applicable in it's country. The Holding Company's management has converted the financial statements of such subsidiary and branch located outside India from the accounting principles generally accepted in it's country to the accounting principles generally accepted in India. We have audited these conversion adjustments made by the Holding Company's management. Our opinion in so far as it relates to the balances and affairs of such subsidiary and branch located outside India, including other information, is based on the report of other auditor and the conversion adjustments prepared by the management of the Holding Company and audited by us. Our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and branch, is based on the reports of the other auditor and the procedures performed by us as stated in paragraph 11 above.
13. The financial statements of one subsidiary (along with its step-down subsidiary) included in the consolidated financial results, reflect total assets of Rs. 1,459 lakhs and net liability of Rs. 469 lakhs as at March 31, 2026, total revenues of Rs. 2,192 lakhs, total net profit after tax of Rs. 98 lakhs, and total comprehensive income of Rs.126 lakhs for the for the year ended March 31, 2026 and net cash inflows of Rs. 7 lakhs for the year ended March 31, 2026 as considered in the consolidated financial results. The financial statements of this subsidiary have been audited by other auditor whose reports have been furnished to us by the other auditor and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on the reports of the other auditor and the procedures performed by us as stated in paragraph 11 above.



Price Waterhouse & Co Chartered Accountants LLP

INDEPENDENT AUDITOR'S REPORT

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14. The consolidated financial results include the unaudited financial information of 2 subsidiaries and 2 branches, whose financial information reflect total assets of Rs. 857 lakhs and net liabilities of Rs. 27 lakhs as at March 31, 2026, total revenue of Rs. 247 lakhs, total net loss after tax of Rs. 238 lakhs, and total comprehensive loss of Rs. 238 lakhs for the year ended March 31, 2026 and net cash inflows of Rs. 64 lakhs for the year ended March 31, 2026, as considered in the consolidated financial results. The financial information of these subsidiaries and branches are unaudited and have been furnished to us by the Management and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries and branches, is based solely on such unaudited financial information. In our opinion and according to the information and explanations given to us by the Management, these financial information are not material to the Group.

Our opinion on the Consolidated financial results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial information certified by the Holding Company's Board of Directors.

15. The consolidated financial results include the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For Price Waterhouse & Co Chartered Accountants LLP

Firm Registration Number: 304026E/E300009



Arunkumar Ramdas

Partner

Membership Number: 112433

UDIN: 26112433QHOXXI6295

Place : Mumbai

Date : May 27, 2026

IVALUE INFOSOLUTIONS LIMITED
CIN No.: L72200KA2008PLC045995
 Regd. Off. - No. 903/1/1, 19th Main Road, 4th Sector, HSR Layout, Bangalore, Karnataka, India, 560102
 e-mail info@ivalue.co.in; website www.ivaluegroup.com
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Sl. No	Particulars	(Rs. in Lakhs)				
		Quarter Ended			Year Ended	
		March 31, 2026 Unaudited (Refer Note 8)	December 31, 2025 Unaudited	March 31, 2025 Unaudited (Refer Note 2)	March 31, 2026 Audited	March 31, 2025 Audited
1	INCOME					
	Revenue from Operations	27,260	22,567	26,060	1,05,556	92,268
	Other Income	605	201	1,056	1,942	1,967
	Total Income	27,865	22,768	27,116	1,07,498	94,235
2	EXPENSES					
	Purchases of Stock-in-trade	16,881	17,109	17,822	78,315	66,528
	Changes in inventories of Stock-in-trade	977	(437)	(310)	604	1,423
	Employee benefits expense	1,958	1,872	1,906	7,389	6,880
	Finance Costs	307	240	440	1,125	1,346
	Depreciation and amortisation expense	172	172	179	695	716
	Other expenses	1,998	1,157	2,034	5,818	6,023
	Total Expenses	22,293	20,113	22,071	93,946	82,916
3	Profit before exceptional items and tax (1-2)	5,572	2,655	5,045	13,552	11,319
4	Exceptional items (Refer Note 7)	(50)	569	-	519	-
5	Profit before Tax (3-4)	5,622	2,086	5,045	13,033	11,319
6	Income Tax Expense					
	(1) Current tax	1,298	633	1,339	3,418	2,821
	(2) Tax adjustments for earlier years (Net)	(66)	-	-	(66)	20
	(3) Deferred tax expense/(credit)	125	(113)	(92)	(157)	(52)
	Total Tax Expense	1,357	520	1,247	3,195	2,789
7	Profit for the period/year (5-6)	4,265	1,566	3,798	9,838	8,530
8	Other Comprehensive Income/(Loss)					
	(a) Items that will not be reclassified to profit or loss					
	-Remeasurements of post employment benefit obligations	66	5	(8)	57	(10)
	- income Tax relating to these items	(16)	(2)	2	(14)	3
	(b) Items that will be reclassified to profit or loss					
	-Exchange differences on translation of foreign operations	80	(5)	(9)	68	(9)
	- income Tax relating to these items	-	-	-	-	-
	Total Other Comprehensive Income/(Loss)	130	(2)	(15)	111	(16)
9	Total Comprehensive Income for the period/year (7+8)	4,395	1,564	3,783	9,949	8,514
10	Profit attributable to :					
	- Owners of the Company	4,252	1,569	3,818	9,823	8,558
	- Non-controlling interests	13	(3)	(20)	15	(28)
11	Other Comprehensive Income / (Loss) attributable to :					
	- Owners of the Company	127	(4)	(15)	107	(11)
	- Non-controlling interests	3	2	-	4	(5)
12	Total Comprehensive Income attributable to :					
	- Owners of the Company	4,379	1,565	3,803	9,930	8,547
	- Non-controlling interests	16	(1)	(20)	19	(33)
13	Paid up Equity Share Capital (face value Rs. 2 each)	1,093	1,092	842	1,093	842
14	Other Equity				55,695	45,414
15	Earning Per Share (in Rupees) face value Rs. 2 each (not annualised except year end):					
	a) Basic	7.85	2.86	7.13	18.06	15.51
	b) Diluted	7.81	2.86	7.13	17.98	15.51

See accompanying notes forming part of the Consolidated Financial Results



IVALUE INFOSOLUTIONS LIMITED

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31, 2026

Particulars	(Rs. in Lakhs)	
	March 31, 2026 Audited	March 31, 2025 Audited
A ASSETS		
1 Non-Current Assets		
(a) Property, Plant and Equipment	868	958
(b) Right-of-Use assets	1,937	2,500
(c) Goodwill	764	764
(d) Intangible Assets	12	30
(e) Financial Assets		
(i) Loans	-	600
(ii) Trade Receivables	-	2,052
(iii) Others financial assets	609	528
(f) Income tax assets (Net)	7,688	2,358
(g) Deferred tax assets (net)	769	626
(h) Other non-current assets	727	706
Total Non-Current Assets	13,374	11,122
2 Current Assets		
(a) Inventories	677	1,281
(b) Financial Assets		
(i) Investments	15,289	-
(ii) Trade Receivables	97,314	82,586
(iii) Cash and Cash Equivalents	11,960	11,786
(iv) Bank Balances other than cash and cash equivalents	894	4,702
(v) Other financial assets	1,198	1,226
(c) Other Current Assets	3,386	3,564
Total Current Assets	1,30,718	1,05,145
TOTAL ASSETS	1,44,092	1,16,267
B EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,093	842
(b) Instruments entirely equity in nature	-	125
(c) Other Equity	55,695	45,414
Equity Attributable to owners of Ivalue Infosolutions Limited	56,788	46,381
Non controlling interest	(69)	(178)
Total equity	56,719	46,203
LIABILITIES		
1 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	1,842	2,135
(ii) Trade Payables		
- Total Outstanding dues to Micro & Small Enterprises	-	-
- Total Outstanding dues to other than Micro & Small Enterprises	-	1,490
(iii) Other Financial Liabilities	360	154
(b) Provisions	543	237
Total Non-Current Liabilities	2,745	4,016
2 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,645	4,245
(ii) Lease Liabilities	446	642
(iii) Trade Payables		
- Total Outstanding dues to Micro & Small Enterprises	1,199	3
- Total Outstanding dues to other than Micro & Small Enterprises	72,557	55,522
(iv) Other financial liabilities	595	791
(b) Current tax liabilities (Net)	360	335
(c) Contract liabilities	505	387
(d) Other Current Liabilities	3,942	3,992
(e) Provisions	379	131
Total Current Liabilities	84,628	66,048
Total Liabilities	87,373	70,064
TOTAL EQUITY AND LIABILITIES	1,44,092	1,16,267



IVALUE INFOSOLUTIONS LIMITED
STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	March 31, 2026 Audited		March 31, 2025 Audited	
A) CASH FLOW FROM OPERATING ACTIVITIES				
Profit before Tax		13,033		11,319
Adjustments for:				
Depreciation and Amortisation Expense		695		716
Share based payment expense		282		182
Interest Income		(799)		(801)
Net Gain on Investments carried at Fair Value through Profit or Loss		(353)		(83)
Unwinding of interest on security deposit		(18)		(14)
Net Fair value loss / (gain) on derivatives not designated as hedges		(627)		294
Unrealised (gain)/ loss on foreign currency translation		886		(332)
Finance costs		1,125		1,346
Bad Debts Written off		259		840
Allowance made for Expected credit loss on trade receivables		326		8
		14,809		13,475
Changes in Operating Assets and Liabilities:				
Adjustment for (Increase) / Decrease in Operating Assets:				
Other financial assets	460		(872)	
Inventories	604		1,423	
Trade Receivables	(13,112)		(18,342)	
Other Current and Non current Assets	157		(1,064)	
		(11,891)		(18,855)
Adjustment for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	15,818		7,334	
Other Financial Liabilities	(24)		250	
Provisions	539		31	
Contract Liabilities	118		195	
Current Liabilities	(50)		(7)	
		16,401		7,803
(Taxes paid) / Refunds received (Net)		(8,520)		2,197
Net Cash Flow from Operating Activities (A)		10,799		4,620
B) CASH FLOW FROM INVESTING ACTIVITIES				
Payments for purchase of current investments		(23,950)		(3,500)
Proceeds from sale of current investments		9,014		3,583
Investments in fixed deposits with banks		(35,256)		(20,406)
Proceeds from withdrawal of fixed deposits with banks		39,199		16,337
Repayment of Loan given to employee		600		-
Interest received		660		512
Purchase of Property, Plant and Equipment (including capital advance)		(22)		(111)
Net Cash Flow used in Investing Activities (B)		(9,755)		(3,585)
C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds from / (Repayment of) working capital loan		415		(274)
Proceeds from Issue of Equity Share under employee stock option scheme		310		-
Repayment of Principal element of Lease Liabilities		(489)		(427)
Finance cost Paid		(1,106)		(1,346)
Net Cash Flow used in Financing Activities (C)		(870)		(2,047)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+B+C)		174		(1,012)
Cash and Cash Equivalents at the beginning of the year		11,786		12,798
Cash and Cash Equivalents at the end of the year		11,960		11,786
Non-Cash Financing and Investing Activities:				
- Acquisition of Right to Use Assets		-		49
Cash and Cash Equivalents at the end of the year comprises of:				
(a) Cash in Hand		3		-
(b) Balance with Banks				
- In Current Accounts		6,107		11,636
- Deposit with Bank less than 3 months maturity		5,850		150
Total		11,960		11,786



Notes:

- The above results of Ivalue Infosolutions Limited ('the Holding Company') and its Subsidiaries (together referred to as 'Group') were reviewed by Audit Committee the at their meeting held on May 26, 2026 and approved by the Board of Directors at their meeting held on May 27, 2026. The Statutory Auditors of the Company have conducted the Audit of the above Consolidated Financial Results for the Year Ended March 31, 2026.
- The above consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('IND AS') prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The figures for the quarter ended March 31, 2025 as reported in the statement have been approved by the Holding Company's Board of Directors but have not been subjected to limited review since the requirement of submission of quarterly financial results is applicable on listing of equity shares of the Company from the quarter ended June 30, 2025.

3 Information of Standalone Financial Results of the Company is as under:

(Rs. in Lakhs)

Sr. No	Particulars	Quarter Ended (Unaudited)			Year Ended (Audited)	
		March 31, 2026 (Refer note 8)	December 31, 2025	March 31, 2025 (Refer note 2)	March 31, 2026	March 31, 2025
A	Total Income	25,938	21,061	26,393	1,00,862	91,557
B	Profit before tax	5,405	1,997	5,083	12,448	11,172
C	Profit after tax	4,082	1,494	3,711	9,339	8,303

- The Group is primarily engaged in a single line of business, providing strategic technology advisory services along with secure management of enterprises' digital assets within hybrid-cloud environments. To support this, the Group offers hardware, software, and related support services to its customers. The Chief Operating Decision Maker (CODM) reviews the Group's operations as a single business segment for the purpose of resource allocation and performance assessment. Accordingly, in accordance with the requirements of Ind AS 108 on Operating Segments, the Group is considered to have one reportable segment.
- In line with the requirements of Regulation 47(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the results are available on the Stock Exchanges website at www.bseindia.com and www.nseindia.com and on the Group's website at www.ivaluegroup.com.
- The Group acts as an agent and recognizes revenue on a net basis for Software and Allied Support stream of revenue. The below table represents Gross sales billed to the customers and Gross purchases in respect of software and allied support services and net revenue recognised under revenue from operations:

(Rs. in Lakhs)

Particulars	Quarter Ended (Unaudited)			Year Ended (Audited)	
	March 31, 2026 (Refer note 8)	December 31, 2025	March 31, 2025 (Refer note 2)	March 31, 2026	March 31, 2025
Gross sales billed to the Customers	74,973	67,006	67,063	2,91,395	2,43,938
Netting of Gross Sales and Gross Purchase in respect of Software and Allied support services	(47,713)	(44,439)	(41,003)	(1,85,839)	(1,51,670)
Revenue from operations	27,260	22,567	26,060	1,05,556	92,268

- The Government of India on November 21, 2025 consolidated 29 existing labour legislations into a unified framework comprising four Labour Codes, viz., Code on Wages 2019, Code on Social Security 2020, Industrial Relations Code 2020 and Occupational Safety, Health and Working Conditions Code 2020 ('New Labour codes'). The Ministry of Labour & Employment has published draft Central Rules and FAQs to enable assessment of the financial impact due to notification of New Labour Codes. The Group has assessed and disclosed the incremental impact of these changes consistent with guidance provided by ICAI. Considering the non-recurring nature of this impact, the Group has disclosed it under Exceptional items in profit and loss for the quarter ended December 31, 2025 and year ended March 31, 2026. The incremental impact consisting of gratuity cost and leave encashment cost primarily arise due to changes in wage definition.
- The figures of the quarter ended March 31, 2026 are balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the financial year.

For Ivalue Infosolutions Limited


Sunilkumar Pillai

Chairman and Managing Director
DIN: 02226978

Place: Bangalore
Date: May 27, 2026

The Statutory Auditors have initialled these Consolidated Financial results for identification purpose only and these Consolidated Financial results should be read in conjunction with their audit report dated May 27, 2026

Place: Mumbai
Date: May 27, 2026



May 27, 2026

National Stock Exchange of India Limited

The Listing Department,
Exchange Plaza,
Bandra Kurla Complex,
Mumbai – 400051

BSE Limited

Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400001

Trading Symbol: **IVALUE**

Scrip Code: **544523**

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, I, Swaroop M V N, Chief Financial Officer of iValue Infosolutions Limited (Formerly iValue Infosolutions Private Limited), hereby confirm that the Statutory Auditors of the Company, M/s Price Waterhouse & Co Chartered Accountants LLP, Chartered Accountants, have issued an Audit Report with an unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the Financial Year ended March 31, 2026.

The above Declaration is given in compliance to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the SEBI vide notification No. SEBI/LADNRO/GN/2016-17/001 dated May 25, 2016, and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

We request you to kindly take the above declaration on record.

Thanking you,

For iValue Infosolutions Limited

H.V.N. Swaroop

Swaroop M V N
Chief Financial Officer

